

Tasking Memorandum No. 99-306

Memorandum For Cdrs DCMDs, DCMC CAOs

Subject: Cost Accounting Standards Cost Impact Survey

Date: September 16, 1999

Suspense Date: September 27, 1999

Target Audience: Administrative Contracting Officers (ACOs) and
Defense Corporate Executives (DCEs)

Requirement(s):

- In our Information Memorandum Number 99-300, we informed you of a proposed rule on Changes in Cost Accounting Practices. This rule includes a section on the cost impact process.
- The Defense Acquisition Regulatory Council's Cost Accounting Standards (CAS) Committee, chaired by DCMC, is responsible for drafting a Department of Defense response to the CAS Board.
- The attached DCMC Cost Impact Survey will assist the CAS Committee in evaluating the proposed rule. (you can also view the survey below)
- All current **ACOs**, **DACOs**, and **DCEs** that have resolved CAS cost impacts are requested to complete this survey. We are interested in what our **ACOs** have done, not what they would do.
- Due to the CAS Committee's due date, this tasking must be completed by COB on September 27, 1999.
- The individual responses should be submitted direct to Headquarters in accordance with the instructions on the survey. **CAOs** and Districts do not have to roll up the data. Electronic submission is preferred.
- Submission of the survey completes this action without further communication.
- PLAS Code 115 is appropriate for activity under this tasking.

Point of Contact for Further Information:

Tricia Kobus, tricia_kobus@hq.dla.mil, Contract Business Operations, DCMC-OA
(703) 767-3401 or DSN 427-3401

Signature:

JILL E. PETTIBONE

Executive Director

Contract Management Operations

DCMC COST IMPACT SURVEY

<p>This survey will be used to assist DCMC in evaluating the cost impact process. Please email the completed survey to tricia_kobus@hq.dla.mil by September 27, 1999. The survey may also be faxed to (703) 767-8329 or DSN 427-8329, ATTN: Tricia Kobus. Due to external due dates, late responses cannot be considered.</p>					
	NEVER (or almost never)	SOME-TIMES	OFTEN	ALWAYS (or almost always)	
	(N)	(S)	(O)	(A)	N/A
1. Do you have disagreements with contractors on what is or is not a change in cost accounting practice under the current Cost Accounting Standards rules?					
2. Do you have difficulty getting the: General Dollar Magnitude (GDM)? Cost Impact Statement?					
3. Do you receive adequately supported: GDMs? Cost Impact Statements?					
4. Would it be helpful if a format was suggested for: GDMs? Cost impact statements?					
5. Do you offset costs? Offset within DoD, between procurement offices? Offset between DoD and civilian agency contracts? Offset within contract type? Offset between contract types?					
6. What options do you use to resolve cost impacts: Get check back to Government? Disallow costs? Adjust contract ceilings? Adjust indirect cost pools? Adjust current year? Adjust future years? Adjust contracts? Adjust all contracts? Adjust selected contracts? Adjust larger contracts? Other? If yes, please describe:					
7. Do you adjust firm fixed-price contracts: Upward? Downward?					
8. How do you compute interest: Simple interest? Compound interest?					
9. Have you determined voluntary changes to be desirable? If yes, please describe:					

Name _____
Email _____

Position _____
Phone _____